

**Assurance Statement  
related to Asahi Group Holdings, Ltd. 's  
Scope 3 Emissions Data for year 2015**

**Terms of Engagement**

This assurance statement has been prepared for Asahi Group Holdings, Ltd.

Lloyd's Register Quality Assurance Ltd. (LRQA) was commissioned by Asahi Group Holdings, Ltd. (AGH) to assure its greenhouse gas (GHG) emissions data for the calendar year 2015, that is, 01 January to 31 December 2015, (hereafter referred to as "the Report"). The Report relates to the GHG emissions data from the domestic business activities in Japan.

The Categories 8, 13, 14 and 15 out of the Scope 3 were excluded since AGH had no business activity falling in the Categories and not applicable. So in category 10, there is a product case that processes with Calpis as a raw material. However, ① Calpis is the final product in the organization, ② The preservation of those are conservatively calculated by using the home use scenario. As a result, it was excluded as sales of intermediate products. And our terms of engagement excluded the GHG emissions data associated with AGH's overseas business activities and from the subsidiary companies.

**Management Responsibility**

The Organization's management was responsible for preparing the Report and for maintaining effective internal controls over the data and information disclosed. LRQA's responsibility was to carry out an assurance engagement on the Report in accordance with our contract with the AGH.

Ultimately, the Report has been approved by, and remains the responsibility of the AGH.

**LRQA's Approach**

Our verification has been conducted in accordance with ISO 14064-3:2006 *Specification with guidance for validation and verification of greenhouse gas assertions* and with taking into account the Greenhouse Gas Protocol, *'Corporate Value Chain (Scope 3) Accounting and Reporting Standard*. to provide limited assurance that GHG emissions data as presented in the Report have been prepared in conformance with the Organisation's in-house reporting procedures.

To form our conclusions the assurance engagement was undertaken as a sampling exercise and covered the following activities:

- reviewed processes related to the control of GHG emissions data and records;
- interviewed relevant staff of the organization responsible for managing GHG emissions data and records; and
- verified historical GHG emissions data and records at an aggregated level for the calendar year 2015.

**Level of Assurance & Materiality**

The opinion expressed in this Assurance Statement has been formed on the basis of a limited level of assurance and at a materiality of the professional judgment of the verifier.

**LRQA's Opinion**

Based on LRQA's approach nothing has come to our attention that would cause us to believe that the total GHG emissions disclosed in the Report as summarized in Table 1 below are



not materially correct and the Report has not been prepared in conformance with the Organisation's in-house reporting procedures.

**LRQA's Recommendations**

This time, the organization have calculated emissions by identifying the business of Asahi Brewery Co., Ltd. and Asahi Beverage Co., Ltd., the core operating company of the Asahi Group. For the calculations based on the factory aggregate data, cases were found in which the formats differed from factory to factory, and complexity was observed in management of calculation source data. It is expected that business companies will build up more accurate data at the stages of groupwide efforts in the future.

Signed

Dated: 14 April 2017

Saeko Shimizu  
LRQA Lead Verifier  
On behalf of Lloyd's Register Quality Assurance Limited  
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LRQA reference: YKA4005296

**Table 1. Summary of Asahi Group Holdings, Ltd. 's GHG emissions 2015 (Scope 3)**

Category	Tonnes CO <sub>2</sub> e
① Purchased goods & services	1,820,858
② Capital goods	81,129
③ Fuel- and energy-related activities	60,609
④ Upstream transportation & distribution	433,341
⑤ Waste generated in operations	4,609
⑥ Business travel	950
⑦ Employee commuting	3,530
⑧ Upstream leased assets	Not applicable
⑨ Downstream transportation & distribution	147,775
⑩ Processing of sold products	Not applicable
⑪ Use of sold products	361,759
⑫ End of life treatment of sold products	45,239
⑬ Downstream leased assets	Not applicable
⑭ Franchises	Not applicable
⑮ Investments	Not applicable
<b>Total GHG Emissions</b>	<b>2,959,799</b>

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Due to inherent limitations in any internal control, it is possible that fraud, error, or non-compliance with laws and regulations may occur and not be detected. Further, the verification was not designed to detect all weakness or errors in internal controls so far as they relate to the requirements set out above as the verification has not been performed continuously throughout the period and the verification carried out on the relevant internal controls were on a test basis. Any projection of the evaluation of control to future periods is subject to the risk that the processes may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

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